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PATENTAX®

February 22, 2006

Commissioner of Patents & Trademarks
P.O. Box 1450
Arlington, VA 22313-1450

PATENT
Docket No. KIYO-44
Date: February 22, 2006

Dear Sir:

Accompanying this letter is an **OFFICE ACTION AMENDMENT** relating to the **Utility** patent app. of: Katsuro Tsukamoto For: HEAT RELEASE SHEET AND HEAT SINK S/N 10/826,002; the transmission including the transmission consisting of: (1) Response (thirteen pages), (2) cover letter, & (3) an acknowledgement Post card. "EXPRESS MAIL" mailing label number: EV 636 083 493 US dkt: KIYO-44 Mailed February 23, 2006

This amendment is submitted in response to an office action communication received on 12/14/2005. Accordingly, this document is

XX timely;

 late by months. If late, enclosed is a check for \$ 00.00 in payment of the extension fee pursuant to 37 C.F.A. section 1.17.

The response:

XX does not add claims requiring payment of an additional fee;

 does add claims requiring payment of an additional fee, which fee is calculated below.

The additional fees have been calculated as follows:

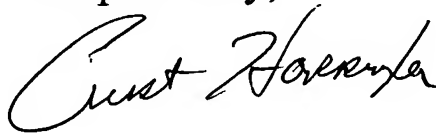
The additional fees have been calculated as follows:

Excess Claims Fees

	Number <u>current</u>	Number <u>paid for</u>	Rate			
Total <u>claims:</u>	9 -	61 = 0	x \$ 25	=	\$	0
Independent <u>claims:</u>	1 -	3 = 0	x \$100	=	\$	0
						\$ 0

Should any additional fee be required or should any excess fee be paid, please charge or credit such amounts to charge account no. 08-0765.

Respectfully,



Curt Harrington
Reg. No. 31,456

Enclosures 1. Acknowledgment postcard
 2. Amendment (13 pages)



Docket No. KIYO-44

UNITED STATES DEPARTMENT OF COMMERCE
PATENT AND TRADEMARK OFFICE

Serial No: 10/826,002)	Confirmation: 9225
)	
Inventor: Katsuro Tsukamoto)	
)	
Filing Date: April 16, 2004)	
)	Date: February 22, 2006
TC/A.U.: 3753)	
Docket KIYO-44)	
Examiner: Duong, Tho V.)	
Title:)	Priority: Japan 2004-6061
HEAT RELEASE SHEET AND HEAT SINK)	of (1/13/2004)
)	Fax: 571 273 8300

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

In response to a communication from the U.S. Patent & Trademark Office dated December 14, 2006, (and in response to a notice of non-compliant amendment dated 2-14-06) please amend the case as follows:
Amendments to the Specification: are included as a separate paper, amended as per Examiner requirements.

Amendments to the Specification: Page 2

Amendments to the Claims: Pages 3-5

Amendments to the Drawings are discussed on page 2 of this paper in the Remarks/Arguments and include an attached replacement sheet.

Remarks/Arguments begin on pages 6-10 of this paper.

An Appendix: N/A